

Article - Local Government

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§20–113.

A claim for a refund may be filed with the tax collector who collects the tax, fee, charge, interest, or penalty by a claimant who:

(1) erroneously pays to a county or municipality a greater amount of tax, fee, charge, interest, or penalty than is properly and legally payable; or

(2) pays to a county or municipality a tax, fee, charge, interest, or penalty that is erroneously, illegally, or wrongfully assessed or collected in any manner.

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